

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 108

**EXCISE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK**

No. 191/Ex

Date: 10/06/2020

NOTIFICATION

In exercise of the powers conferred by section 23 of the Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No.24/Ex(Abk) dated 30/11/2017 published in Extraordinary Gazette number 591 dated 30th November 2017, the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption in Civil Market on :-

1. Indian Made Foreign Liquor /Beer/ Wine/ Ready to Drink Manufactured/ Bottled in the State of Sikkim;
2. Indian Made Foreign Liquor /Beer/ Wine/ Ready to Drink Imported from other States;
3. Indian Made Foreign Liquor /Beer/ Wine imported from outside India ,as under; namely:-

A. LIQUOR

Sl No	Particular	Ex-Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee	MRP RANGE	
							Size	MRP/Bottle
1	Cheap Range	600-900	(EFP +1/2 of 600) x 90% (Excise Duty in this case so computed should not be less	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml	Rs 145- Rs 250
							375ml	Rs 75- Rs 126
							180ml	Rs 40- Rs 65

			than Rs 810/- per case					
2	Regular Range	901-1800	(EFP +1/2 of 901) x 80% (Excise Duty in this case so computed should not be less than Rs 1081/- per case	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml 375ml 180ml	Rs 251- Rs 450 Rs 127- Rs 226 Rs 66- Rs 113
3	Semi Premium Range	1801-3000	(EFP +1/2 of 1801) x 70% (Excise Duty in this case so computed should not be less than Rs 1891/- per case	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml 375ml 180ml	Rs 451- Rs 900 Rs 227- Rs 452 Rs 114- Rs 227
4	Premium Range	3001-5000	(EFP +1/2 of 3001) x 63% (Excise Duty in this case so computed should not be less than Rs 2836/- per case	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml 375ml 180ml	Rs 901- Rs 1500 Rs 453- Rs 753 Rs 228- Rs 377
5	Deluxe Range	5001- 7000	(EFP +1/2 of 5001) x 50% (Excise Duty in this case so	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml 375ml 180ml	Rs1501- Rs 2500 Rs 754- Rs 1253 Rs 378- Rs 627

			computed should not be less than Rs 3751/- per case					
6	Super Deluxe Range	7001-Above	(EFP + 1/2 of 7001) x 40 % (Excise Duty in this case so computed should not be less than Rs 4201/- per case)	Rs 116/- per case	Rs 232/- per case	Rs 17/- per case	750ml 375ml 180ml	Rs 2501- Above Rs 1254- Above Rs 628- Above

B. BEER

Sl No	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Beer Manufactured in Sikkim	80% on EFP	NA	NA	Rs 13/- per case
2	Beer bottled in Sikkim for Company/Firm located Outside Sikkim	80% on EFP	Rs 23/- per case	NA	Rs 13/- per case
3	Beer Imported from Other States	80% on EFP	NA	Rs 80/- per case	NA

C. WINE

Sl No	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1.	Wine Manufactured in Sikkim	15% on EFP	NA	NA	Rs 15/- per case
2	Wine Manufactured in Sikkim for Company/ Firm located Outside Sikkim	15% on EFP	Rs 55/- per case	NA	Rs 15/- per case
3.	Wine Imported from other State	15% on EFP	NA	Rs 100/- per case	NA

D. READY TO DRINK

Sl No	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee
1	RTD Manufactured in Sikkim	35%	NA	NA
2	RTD Imported from Other States	40%	NA	Rs 65 /- per case

E. FOREIGN LIQUOR /WINE /BEER IMPORTED FROM OUTSIDE INDIA

Sl. No.	Particular	Maximum Retail Price (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs)
1	Foreign Liquor Imported from Outside India	1,000- 3,000	NA	NA	Rs 5,000/-
		3,001 -5,000	NA	NA	Rs 6,000/-
		5,001-8,000	NA	NA	Rs 7,000/-
		8,001-10,000	NA	NA	Rs 8,000/-
		10,001-Above	NA	NA	Rs 9,000/-
2	Wine Imported from Outside India		NA	NA	Rs 1,500/-
3	Beer Imported from Outside India		NA	NA	Rs 145/-

2. The Manufacturers of Alcoholic Products in the State of Sikkim and Indian Made Foreign Liquor /Beer/ Wine imported from other State shall not be permitted to reduce the Ex-Factory Price / Ex-Distillery Price and Maximum Retail Price (MRP) of their products. However the manufacturers have the liberty to fix any Maximum Retail Price of their products within the range as notified in this Notification subject to prior approval of the Excise Department.

3. This Notification shall come into force from the 17th day of June, 2020 as published in the Official Gazette.

**Secretary
Excise Department
Government of Sikkim**